

Letter to Technical Support - Referral of Judgment for Collection

CMN: _____

Internal Revenue Service
Attention: Special Procedures

Re: _____

Taxpayer:
Id. No.:

Dear _____:

Judgment was entered in the above case on _____ against _____, for (_____ tax(es)) (\$ 6672 penalty with respect to (name of corporation) _____) for the period _____, in the amount of \$ _____, plus statutory interest. A copy of the judgment is enclosed. We have completed our initial efforts, (having collected a total of \$ _____) (but were unable to effect any collection on the judgment).

At this time we are closing our file and referring this case to you for further collection efforts. If you have not already done so, please take action on the taxpayer's account to ensure that any overpayments of tax are not refunded but are credited to this judgment liability.

(Based on information which we have obtained, it appears that the (judgment) (balance of the judgment) is uncollectible. (Taxpayer's whereabouts are unknown, but taxpayer's last known address is _____).))

Please conduct further investigations to determine (taxpayer's whereabouts and) if any sources exist for satisfying the judgment. If you discover that taxpayer has acquired real property please advise the United States Attorney for the _____ District of _____, where the judgment was entered, and the United States Attorney for the district in which the real property is located, requesting the transmittal of an abstract of judgment for filing in the new district. (Based on information which we have obtained, it appears that you should levy on [Give information which may assist in locating assets or income, including copies of responses to interrogatories and other documents obtained through discovery.] _____, as well as on any other property that you locate.)

Please advise us if litigation is necessary to effect collection, including a suit to foreclose the federal tax lien, or an action on a fraudulent conveyance or transferee liability theory.

(The abstract of judgment was filed on _____, and the judgment lien will expire on _____.) If you deem it appropriate, prior to the expiration date, please request the United States Attorney to extend the judgment lien. You should also assure that the tax lien(s) (is) (are) refiled, as required.

Although we retain sole jurisdiction to compromise the judgment, we do not consider an installment agreement that provides for full payment of the judgment within 120 months to be a

compromise of the judgment requiring our approval.

EXHIBIT 28

Please advise us if you should obtain full satisfaction of the judgment, so that we may have it marked satisfied. Please let us know of any problems with respect to collection of this judgment as to which we might be of assistance.

Sincerely yours,

[NAME OF ASSISTANT ATTORNEY]
Assistant Attorney General
Tax Division

By:

[NAME OF CHIEF]
Chief, Section
Region

Enclosure

cc: United States Attorney
District Counsel